AMENDMENTS TO THE SPECIFICATION

Please replace the first full paragraph on page 4 with the following amended paragraph:

Referring to FIG. 1C, subsequently, a second etch stop layer 128, e.g., a nitride layer is formed on top faces of the second contact plug 126 and the third insulating layer 122 to prevent a damage of the second plug 126 during a post etching step for forming a capacitor bottom electrode 134. Next, a sacrificial layer 130 is formed on the top face of the second etch stop layer 128 with a predetermined thickness in consideration of the height of the designed capacitor. Then, a second photoresist layer is formed on the sacrificial layer 130 and is patterned into a fourth predetermined configuration so that a second photoresist pattern 132 136 is formed.

Please replace the second full paragraph on page 4 with the following amended paragraph:

Thereafter, the sacrificial layer 130 is patterned using the second photoresist pattern 132 136 as an etching mask. A first etching step is carried out till the top face of the second etch stop layer 128 is exposed and a second etching step is carried out till the top face of the second plug 126 is exposed, thereby obtaining an opening 131. Here, polysilicon may

be used as a hard mask between the sacrificial layer 130 and the second photoresist pattern $\frac{132}{136}$. Then, the second photoresist pattern $\frac{132}{136}$ 136 is removed as shown in FIG. 1D.

Please replace the paragraph bridging pages 4 and 5 with the following amended paragraph:

In a next step as shown in FIG. 1E, a conductive layer 132 is deposited over the resultant structure including the opening 132 131 with uniform thickness so that the conductive layer 132 is electrically connected to the second contact plug 126. After forming the conductive layer 132, a photoresist is deposited to fill a concave part of the conductive layer 132 completely.